

**COUNTY OF SAN DIEGO
REGIONAL BUILDING AUTHORITY
FINANCIAL STATEMENT AUDIT**

PROPOSAL FOR PROFESSIONAL AUDITING SERVICES

For the Fiscal Year Ended June 30, 2008

Submitted By:

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Submitted On:

September 12, 2008

Contact Person:

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Craig A. Hartzheim, CPA: Partner
Hadley Hui, CPA: Partner



MOSS, LEVY & HARTZHEIM LLP

CERTIFIED PUBLIC ACCOUNTANTS

PARTNERS:

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Mr. Bruce Wilbat, Senior Auditor
County of San Diego Auditor and Controller
Office of Audits & Advisory Services
5555 Overland Ave. Bldg. 2, Suite 282, MS: O-305
San Diego, California 92123-1294

We are pleased to respond to the Office of Audits & Advisory Services of the County of San Diego's Request for Proposal for independent auditing services. We have prepared our proposal to address each of the specifications included in the Request for Proposal to perform a financial statement audit of the San Diego Regional Building Authority (Authority) for the fiscal year ended June 30, 2008.

After 58 years in public accounting and 31 years of performing local governmental audits, it is extremely gratifying to witness the continued growth of Moss, Levy & Hartzheim, LLP. The firm has evolved from a one-person operation to a regional full service public accounting firm with offices in Beverly Hills and Santa Maria and clients throughout the State of California, as well as thirty-one other states. We and the entire staff are pleased with not only the continuing development of the firm, but also the progress and economic health of our clients. We understand that governmental accounting is a specialized industry with its own accounting standards and requirements and that is why we strive to constantly improve the quality of our professional services. This degree of dedication coupled with our ability to inform our clients of any new accounting and auditing issues is paramount to our success.

We feel that our size is such that we are large enough to provide a broad spectrum of services and experience backed by an in-house training program, professional development courses and an extensive professional library, yet not so large as to become impersonal and rigid. Our informal style allows us to be flexible enough to complete our audits in a timely manner that is the most convenient for each client. Also, this style allows us to be more accessible to our clients when our clients have questions or concerns.

It is our understanding that we will perform the financial statement audit of the Regional Building Authority for the fiscal year ended June 30, 2008. We understand that these financial statements will be comparative with the fiscal year ended June 30, 2007.

Our audit would be conducted in accordance with *Government Auditing Standards* and accounting principles generally accepted in the United States of America.

It is our understanding that we will be responsible for beginning our audit no later than December 1, 2008 and issue our final report no later than December 30, 2008.

We performed the audit of the Regional Building Authority for the fiscal year ended June 30, 2007, so we are very familiar with the Authority and the way in which it operates.

We have completed the audits of the County of San Diego's Intergovernmental Training and Development Center (2007), Special Districts – Governmental Funds (2007), Special Districts – Enterprise Funds (2007), Emergency Services Organization (2007), Auto Insurance Fraud Grant (2007), Workers' Compensation Fraud Grant (2007), Urban Auto Grant (2007), Child Development Programs (2008), In-Home Supportive Services Public Authority and Pension Plan (2008), Redevelopment Agency (2007), Regional Building Authority (2007) and agreed-upon procedures for the CSA Fire Districts (2006) and the County's Record Retention policy (2007).

	Maximum fee not to exceed
Financial Statement audit of the Regional Building Authority	\$ 9,000
Total all-inclusive maximum fee	<u>\$ 9,000</u>

Please note that the fee is based on the quoted hourly rates stated in the original proposal in response to (RFSQ) #30211.

All out-of-pocket expenses are included in the fee. No costs will be passed on to the County.

Thank you for your consideration and please do not hesitate to contact the authorized representatives listed below with any questions, problems, or concerns.

(1) Craig A. Hartzheim, CPA Partner 9107 Wilshire Blvd. Suite 400 Beverly Hills, CA 90210 (310) 273-2745	(2) Hadley Hui, CPA Partner 9107 Wilshire Blvd. Suite 400 Beverly Hills, CA 90210 (310) 273-2745	(3) Ron A. Levy, CPA Partner 9107 Wilshire Blvd. Suite 400 Beverly Hills, CA 90210 (310) 273-2745
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Under penalties of perjury, I declare that I am entitled to represent the firm, empowered to submit the bid and I am an authorized signer. There are no and have never been any financial interests between any officials or employees of the County of San Diego Office of Audits and Advisory Services and Moss, Levy & Hartzheim, LLP.

Respectfully submitted,

MOSS, LEVY & HARTZHEIM, LLP



Craig A. Hartzheim, C.P.A.
Partner

Moss, Levy & Hartzheim, LLP is an equal opportunity employer